

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,	:	Case No. 3:14-CV-00231
Petitioner,	:	
v.	:	
FRANCIS OGBOLU,	:	
Respondent.	:	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES**

The United States of America, on behalf of the Internal Revenue Service (“IRS”), states to this Court as follows:

1. This proceeding is brought pursuant to Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an IRS summons.
2. Gwendolyn Brenner is a duly-commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area of the IRS, and is authorized to issue an IRS summons pursuant to 26 U.S.C. §7602, and Treasury Regulation § 301.7602-1, 26 C.F.R. § 301.7602-1.
3. The Respondent, Francis Ogbolu, is located at P.O. Box 4656, Sidney, OH 45365, within the jurisdiction of this Court.

4. Revenue Officer Brenner is conducting an investigation into collection of outstanding income tax liability for Form 1040 for the years 2011 and 2012. *See* Declaration of Revenue Officer Gwendolyn Brenner, which is attached as Exhibit 1.

5. Mr. Ogbolu is in possession and control of testimony, books, records, papers and other data that are relevant to the investigation.

6. On January 27, 2014, Revenue Officer Brenner issued an IRS summons directing Mr. Ogbolu to appear before her on February 27, 2014 at 11:00 a.m. to testify. Revenue Officer Brenner left attested copies of the summons with Lori Ogbolu at the last and usual place of abode of Mr. Ogbolu, 519 Amelia Court, Sidney, OH 45365, on January 27, 2014. The summons is attached to this Petition as Exhibit 2.

7. On February 27, 2014, Mr. Ogbolu did not appear in response to the summons. His refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer Brenner, Exhibit 1.

8. The testimony, books, records, papers and other data sought by the summons are not already in possession of the IRS.

9. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been taken.

10. It is necessary to obtain the testimony and examine the books, records, papers and other data sought by the summons in order to properly investigate the collection of outstanding income tax liability for Form 1040 for the years 2011 and 2012. *See* Exhibit 1.

WHEREFORE, the United States of America respectfully requests:

1. That the Court issue an order directing the Respondent, Francis Ogbolu, to show cause, if any, why he should not comply with and obey the summons and each and every requirement thereof.
2. That the Court order the attendance, testimony, and production of the books, records, papers and other data as required by the terms of the summonses.
3. That the United States of America recovers its costs in filing this Petition.

Respectfully submitted,

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